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25. (Amended) The composite according to claim 22, wherein the layer of foam is an open-cell foam.

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28. (Amended) The composite according to claim 25, wherein the open-cell foam is hydrophilic.

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37. (Amended) The composite according to claim 22, wherein said first non-woven material includes at least one material selected from a group consisting of spandex, wood pulp, cotton, polypropylene, polyester and rayon.

--39. A composite comprising:

a first layer of foam that is capable of transferring moisture vapor; and

a first non-woven material that is capable of transferring moisture vapor.

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- --40. The composite according to claim 39, further comprising:
- a second layer of foam which is capable of transferring moisture and positioned such that the non-woven material is positioned between the first and second layers of foam.

- --41. The composite according to claim 40, further comprising:
- a second non-woven material being capable of transferring moisture vapor and being positioned such that the second foam layer is positioned between the first and second non-woven materials.
- --42. The composite according to claim 39, wherein the first layer of foam is an open cell foam.
- --43. The composite according to claim 40, wherein the first and second layers of foam are open cell foams.
- --44. The composite according to claim 40, wherein the composite has reversible enhanced thermal properties.
- --45. The composite according to claim 39, wherein the non-woven material includes at least one material selected from a group consisting of spandex, wood pulp, cotton, polypropylene, polyester and rayon.
- --46. The composite according to claim 41, wherein the first and second non-woven materials include at least one material selected from a group consisting of spandex, wood pulp, cotton, polypropylene, polyester and rayon.